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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**DECLARATION OF EDWARD M.
BURR IN SUPPORT OF OMNIBUS
OBJECTIONS TO PROOFS OF
CLAIM BASED UPON
INVESTMENT IN THE PALM
HARBOR ONE LOAN AND
CERTIFICATE OF SERVICE**

Date of Hearing: August 30, 2011

Time of Hearing: 10:30 a.m.

Estimated time for Hearing: 10 minutes

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

2. I submit this declaration on behalf of the USACM Liquidating Trust's Objections to Proofs of Claim filed this date.

3. This Court approved the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company's ("Committee") appointment of Sierra as financial advisers on August 11, 2006. From that date to the Effective Date of the Debtors' confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

1 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
2 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
3 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
4 Company ("USACM") estate.

5 4. I make the following declaration based upon my personal knowledge, and
6 upon the records of the Debtors described in this declaration, including Debtors' original
7 and amended schedules of liabilities and the proofs of claim described herein, as well as
8 Debtors' accounting records.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
10 Trust succeeded to USACM's rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM
12 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole
15 or in part, upon an investment in the Palm Harbor One Loan. For each claim listed,
16 **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant's address, the
17 total amount of the claim, and the total amount of the claim that appears to be related to
18 the Palm Harbor One Loan based upon the information provided by the claimant.

19 Dated: July 10, 2011

20 /s/ Edward M. Burr

21 Edward M. Burr
22 Sierra Consulting Group, LLC

23 Copy of the foregoing mailed (without exhibit)
24 by first class Postage prepaid U.S. Mail on
25 July 11, 2010 to the investors in the
26 Palm Harbor One Loan listed on Exhibit A.

s/ Matt Burns

Matt Burns
Lewis and Roca LLP